

By: Zaffirini

S.B. No. 1378

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the abatement of a pending sale to foreclose an ad  
3 valorem tax lien on a residence homestead.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Subchapter A, Chapter 33, Tax Code, is amended by  
6 adding Section 33.061 to read as follows:

7 Sec. 33.061. ABATEMENT OF SALE TO FORECLOSE TAX LIEN ON  
8 RESIDENCE HOMESTEAD. (a) An individual is entitled to abate a sale  
9 to foreclose a tax lien if the tax was imposed against property that  
10 the individual owns and occupies as a residence homestead.

11 (b) To obtain an abatement of a pending sale to foreclose  
12 the tax lien, the individual must deliver an affidavit stating the  
13 facts required to be established by Subsection (a) to the chief  
14 appraiser of each appraisal district that appraises the property,  
15 the collector for the taxing unit that requested the order of sale  
16 or the attorney representing that unit for the collection of  
17 delinquent taxes, and the officer charged with selling the property  
18 not later than the fifth day before the date of the sale.

19 (c) After an affidavit is delivered under this section, the  
20 property may not be sold at a tax sale until the earlier of the day  
21 after the second anniversary of the date the individual delivered  
22 the affidavit required by this section or the 181st day after the  
23 date the individual no longer owns and occupies the property as a  
24 residence homestead.

1        (d) If property is sold in violation of this section, the  
2 property owner may file a motion to set aside the sale under the  
3 same cause number and in the same court as a judgment reference in  
4 the order of sale. The motion must be filed during the applicable  
5 redemption period as set forth in Section 34.21(a) or, if the  
6 property is bid off to a taxing unit, on or before the 180th day  
7 following the date the taxing unit's deed is filed of record,  
8 whichever is later. This right is not transferable to a third  
9 party.

10       (e) Each year the chief appraiser for each appraisal  
11 district shall publicize in a manner reasonably designed to notify  
12 all residents of the district or county of the provisions of this  
13 section and, specifically, the method by which eligible persons may  
14 obtain an abatement.

15       SECTION 2. This Act takes effect September 1, 2017.